

ORIGINAL

LATHAM & WATKINS

EX PARTE OR LATE FILED

PAUL R. WATKINS (1899 - 1973)
DANA LATHAM (1898 - 1974)

ATTORNEYS AT LAW

1001 PENNSYLVANIA AVE., N.W.

SUITE 1300

WASHINGTON, D.C. 20004-2505

TELEPHONE (202) 637-2200

FAX (202) 637-2201

CHICAGO OFFICE

SEARS TOWER, SUITE 5800

CHICAGO, ILLINOIS 60606

PHONE (312) 876-7700, FAX 993-9767

HONG KONG OFFICE

20TH FLOOR

STANDARD CHARTERED BANK BUILDING

4 DES VOEUX ROAD CENTRAL, HONG KONG

PHONE +852-2522-7886, FAX 2522-7006

LONDON OFFICE

99 BISHOPSGATE, ELEVENTH FLOOR

LONDON EC2M 3XF ENGLAND

PHONE +44 20-7710-1000, FAX 7374-4460

LOS ANGELES OFFICE

633 WEST FIFTH STREET, SUITE 4000

LOS ANGELES, CALIFORNIA 90071-2007

PHONE (213) 485-1234, FAX 891-8763

MOSCOW OFFICE

ULITSA GASHEKA, 7, 9TH FLOOR

MOSCOW 123056, RUSSIA

PHONE +7-095 785-1234, FAX 785-1235

NEW JERSEY OFFICE

ONE NEWARK CENTER, 16TH FLOOR

NEWARK, NEW JERSEY 07101-3174

PHONE (973) 639-1234, FAX 639-7298

NEW YORK OFFICE

885 THIRD AVENUE, SUITE 1000

NEW YORK, NEW YORK 10022-4802

PHONE (212) 906-1200, FAX 751-4864

ORANGE COUNTY OFFICE

650 TOWN CENTER DRIVE, SUITE 2000

COSTA MESA, CALIFORNIA 92626-1925

PHONE (714) 540-1235, FAX 755-8290

SAN DIEGO OFFICE

701 'B' STREET, SUITE 2100

SAN DIEGO, CALIFORNIA 92101-8197

PHONE (619) 236-1234, FAX 696-7419

SAN FRANCISCO OFFICE

505 MONTGOMERY STREET, SUITE 1900

SAN FRANCISCO, CALIFORNIA 94111-2562

PHONE (415) 391-0600, FAX 395-8095

SILICON VALLEY OFFICE

135 COMMONWEALTH DRIVE

MENLO PARK, CALIFORNIA 94025

PHONE (650) 328-4600, FAX 463-2600

SINGAPORE OFFICE

80 RAFFLES PLACE, #14-20

UOB PLAZA 2, SINGAPORE 048624

PHONE +65-536-1161, FAX 536-1171

TOKYO OFFICE

KANEMATSU BUILDING, 5TH FLOOR

2-14-1 KYOBASHI, CHUO-KU

TOKYO 104-0031, JAPAN

PHONE +81-3-5524-1900, FAX 5524-1901

February 9, 2001

RECEIVED

FEB 9 2001

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

Magalie Roman Salas, Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Re: 2000 Biennial Regulatory Review -- Comprehensive Review of Accounting
Requirements and ARMIS Reporting Requirements for Incumbent Local
Exchange Carriers: Phase 2 and Phase 3, CC Docket No. 00-199

Dear Ms. Salas:

Yesterday, David Zesiger of the Independent Telephone and Telecommunications Alliance (ITTA), Carolyn Hill and Dave Cameron with ALLTEL Corporation, and the undersigned met with Kenneth P. Moran, Chief, Tim Peterson, Deputy Chief, and JoAnn Lucanik, Assistant Chief, of the Accounting Safeguards Division, Common Carrier Bureau, to discuss ITTA's position in the above-referenced proceeding.

In the meeting, ITTA supported accounting relief for midsize incumbent local exchange carriers, and discussed the points raised in its comments and reply comments in this proceeding.

In accordance with Commission rules, I have enclosed an original and two copies of this letter. If you have any questions, please contact me at (202) 637-2225.

Very truly yours,



Richard R. Cameron

cc: Kenneth P. Moran
Tim Peterson
JoAnn Lucanik

rec'd 012
CODE